

111TH CONGRESS  
1ST SESSION

# H. R. 3784

To amend the Internal Revenue Code of 1986 to expand the work opportunity tax credit and increase the employer-provided child care credit.

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## IN THE HOUSE OF REPRESENTATIVES

OCTOBER 8, 2009

Mr. ROONEY (for himself and Mr. BOCCIERI) introduced the following bill;  
which was referred to the Committee on Ways and Means

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## A BILL

To amend the Internal Revenue Code of 1986 to expand the work opportunity tax credit and increase the employer-provided child care credit.

1       *Be it enacted by the Senate and House of Representa-*  
2       *tives of the United States of America in Congress assembled,*

3       **SECTION 1. SHORT TITLE.**

4       This Act may be cited as the “Helping Invigorate and  
5       Revive our Economy Act of 2009” or the “HIRE America  
6       Act”.

7       **SEC. 2. MODIFICATION OF WORK OPPORTUNITY TAX CRED-**

8                       **IT.**

9       (a) INCREASE IN CREDIT RATE AND EXPANSION OF  
10       CREDIT TO ALL INDIVIDUALS.—

1           (1) IN GENERAL.—Subsection (a) of section 51  
2 of the Internal Revenue Code of 1986 is amended—

3                   (A) by striking “40 percent” and inserting  
4 “the applicable percentage”,

5                   (B) by striking “For purposes of” and in-  
6 serting the following:

7                   “(1) IN GENERAL.—For purposes of”, and

8                   (C) by adding at the end the following new  
9 paragraph:

10                   “(2) APPLICABLE PERCENTAGE.—For purposes  
11 of paragraph (1), the term ‘applicable percentage’  
12 means—

13                           “(A) in the case of wages paid to individ-  
14 uals who are members of a targeted group, 50  
15 percent, and

16                           “(B) in the case of wages paid to individ-  
17 uals who are not members of a targeted group,  
18 30 percent.”.

19           (2) CREDIT RATE FOR INDIVIDUALS PER-  
20 FORMING FEWER THAN 400 HOURS OF SERVICE.—

21 Subparagraph (A) of section 51(i)(3) of such Code  
22 is amended by striking “subsection (a) shall be ap-  
23 plied” and all that follows and inserting “subsection  
24 (a)(2) shall be applied by substituting ‘35 percent’  
25 for ‘50 percent’ and ‘30 percent’ for ‘15 percent’.”

1           (3) CONFORMING AMENDMENT.—Paragraph (1)  
 2           of section 51(b) of such Code is amended by striking  
 3           “who are members of a targeted group”.

4           (b) INCREASED LIMITATION ON WAGES TAKEN INTO  
 5   ACCOUNT FOR DISABLED VETERANS.—Paragraph (3) of  
 6   section 51(b) of such Code is amended by striking  
 7   “\$12,000” and inserting “\$16,000”.

8           (c) INCREASED LIMITATION ON WAGES TAKEN INTO  
 9   ACCOUNT FOR QUALIFIED SUMMER YOUTH EMPLOY-  
 10   EES.—Clause (ii) of section 51(d)(7)(B) of such Code is  
 11   amended by striking “\$3,000” and inserting “\$5,000”.

12          (d) MADE PERMANENT.—Subsection (c) of section  
 13   51 of such Code is amended by striking paragraph (4).

14          (e) EFFECTIVE DATE.—The amendments made by  
 15   this section shall apply to individuals who begin work for  
 16   the employer after the date of the enactment of this Act.

17   **SEC. 3. INCREASED EMPLOYER-PROVIDED CHILD CARE**  
 18                                   **CREDIT.**

19          (a) IN GENERAL.—Subsection (a) of section 45F of  
 20   the Internal Revenue Code of 1986 is amended—

21               (1) by striking “25 percent” in paragraph (1)  
 22               and inserting “35 percent”, and

23               (2) by striking “10 percent” in paragraph (2)  
 24               and inserting “20 percent”.

1       (b) EFFECTIVE DATE.—The amendments made by  
2 this section shall apply to taxable years beginning after  
3 the date of the enactment of this Act.

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